

**EXHIBIT A**

**Schedule of Claims Subject to the Two Hundred Seventy-Fourth Omnibus Objection**

Two Hundred and Seventy-Fourth Omnibus Objection  
Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	ACOSTA HERNANDEZ, GERALDO PO BOX 1749 SAN GERMAN, PR 00683	4/4/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	4418	\$ 683.00
	Reason: Proof of Claim asserts liability on the basis of a 2017 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
2	ALVARADO ORTIZ, CARLOS URB VERDE SUR A-5 CALLE D CAGUAS, PR 00725	4/12/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	6826	\$ 1,102.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
3	APONTE ESTRADA, VICTOR URB MANSIONES DE SIERRA TAINA 9 CALLE 4 BAYAMON, PR 00956	4/10/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	6337	\$ 946.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2015.					
4	AVA ENVIRONMENTAL CONSULTANTS C/O ANNETTE FERNANDEZ PO BOX 361300 SAN JUAN, PR 00936	3/11/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	1896	\$ 3,213.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to estimated tax for the year of 2017.					
5	BLANCO, TERESA J COND PLAZA ESMERALDA APT 116 469 AVE ESMERALDA GUAYNABO, PR 00969-4281	4/16/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	5442	\$ 1,981.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 and 2017 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to estimated tax for the years of 2017 and 2018.					
6	CENTRO QUIROPRACTICO DR JUAN M LOPEZ DC-PSC PO BOX 366602 SAN JUAN, PR 00936-6602	3/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	5122	\$ 19,052.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to estimated tax for the year of 2017.					

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7	FONSECA VAZQUEZ, JOSE M PO BOX 6421 CAGUAS, PR 00726	3/8/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	1466	\$ 2,425.00
	Reason: Proof of Claim asserts liability on the basis of a 2015 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the years of 2008 and 2009.					
8	FONTANEZ PADILLA, PEDRO URB LAS FLORES G-8 CALLE 2 JUANA DIAZ, PR 00795	5/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	11883	\$ 1,710.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
9	HAWAYEK COLON, MANUEL 1259 PONCE DE LEON OFICINA 2-5 SAN JUAN, PR 00907	3/19/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	2385	\$ 5,213.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2013.					
10	LCDO. RENE ARRILLAGA ARMENDARIZ AVE. HOSTOS #430-ALTOS SAN JUAN, PR 00918-3016	3/8/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	1503	\$ 7,611.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2017.					
11	MARIN ROSARIO, BENITO VISTAS DE LUQUILLO II 506 CALLE ESMERALDA LUQUILLO, PR 00773	3/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	2487	\$ 710.00*
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
12	MELENDEZ AYBAR, HECTOR BDA SANDIN 68 CALLE PLUTON VEGA BAJA, PR 00693	4/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	6783	\$ 768.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					

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13	MORALES ALVARADO, NELSON PO BOX 52246 TOA BAJA, PR 00950	3/19/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3316	\$ 2,748.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2012.					
14	NIEVES MALDONADO, ALFREDO CALLE ALMENDRA 35 PRC. MARQUEZ MANATI, PR 00674	5/4/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	10094	\$ 801.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
15	ORRIOLA PEREZ, MANUEL PO BOX 141329 ARECIBO, PR 00614-1329	3/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	2689	\$ 634.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the years of 2014 and 2015.					
16	RIOS RIVERA, FERNANDO URB GRAN VISTA 2 CAMINO DEL PLATA TOA ALTA, PR 00953	3/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3502	\$ 1,153.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2013.					
17	RUIZ RIVERA, EDGARDO PO BOX 1335 MOCA, PR 00676	3/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3229	\$ 720.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
18	RULLAN ORRIOLS, ORLANDO URB DOS PINOS 786 POLARIS ST. SAN JUAN, PR 00923	3/26/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	4104	\$ 1,536.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2015.					
19	SALVADOR ROVIRA RODRIGUEZ AND MINERVA LUNA DIOU PO BOX 7462 PONCE, PR 00732	12/6/2017	17 BK 03283-LTS	Commonwealth of Puerto Rico	360	\$ 26,312.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2012.					

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20	SANCHEZ CALDERO, DAVID GOLD VILLA APT. 3202 VEGA ALTA, PR 00692	4/17/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	5424	\$ 1,310.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Department of Treasury payments.					
21	SANTIAGO VELEZ, MANUEL METRO PLAZA 303 CALLE VILLAMIL APT 1504 SAN JUAN, PR 00907	3/8/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	1481	\$ 770.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Departamento de Hacienda show such refund/return has been applied to prior tax debt for the year of 2009.					
22	VEGA SALVA, JULIO URB LOS ROBLES CALLE 3 G 1 GURABO, PR 00778	4/4/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	4419	\$ 1,728.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to Administracion para el Sustento de Menores (ASUME) payments.					
					TOTAL	\$ 83,126.00*